

Exhibit 5

McKee Nelson Legal Services Fees and Expenses

<u>Date</u>	<u>Name</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Narrative</u>
06/26/2007	Eckas, Scott E.	Partner	0.50	\$730.00	\$365.00	Telephone conversation with client; email communications with client; general attention to matter
06/27/2007	Eckas, Scott E.	Partner	4.50	\$730.00	\$3,285.00	Prepare for and have conference call with client; review new materials provided by client; discussions with K. Biron regarding same; begin outlining complaint
06/27/2007	Biron, Kevin J.	Associate	4.75	\$525.00	\$2,493.75	Review documents received from client in connection with dispute; prepare summary of the same; office conference with S Eckas regarding the same; background research regarding Kay-Co; communications with client regarding dispute and request for additional materials
06/28/2007	Eckas, Scott E.	Partner	0.75	\$730.00	\$547.50	Continued attention to documents, and discussions with K. Biron
06/28/2007	Biron, Kevin J.	Associate	5.50	\$525.00	\$2,887.50	Research regarding dispute with Kay-Co and company background; office conference with S. Eckas regarding the same; commence drafting complaint
06/29/2007	Biron, Kevin J.	Associate	0.25	\$525.00	\$131.25	Continue drafting complaint
07/02/2007	Eckas, Scott E.	Partner	1.25	\$730.00	\$912.50	Office conference with K. Biron regarding complaint; email to client; review related Court filings; attempt to contact Duane Morris; telephone conference with James Esposito; review additional documents received from client
07/02/2007	Biron, Kevin J.	Associate	2.00	\$525.00	\$1,050.00	Review and revise complaint; communications with S. Eckas regarding the same
07/03/2007	Eckas, Scott E.	Partner	1.50	\$730.00	\$1,095.00	Review and revise complaint, and discuss edits with K. Biron
07/03/2007	Biron, Kevin J.	Associate	4.50	\$525.00	\$2,362.50	Review and revise complaint; review agreements and related documents in connection therewith; communications with S. Eckas regarding the same
07/05/2007	Biron, Kevin J.	Associate	3.00	\$525.00	\$1,575.00	Review and revise complaint; review related agreements and documents; communications with S. Eckas regarding the same
07/05/2007	De Los Santos, Hope E.	Lit Sup Super	0.50	\$265.00	\$132.50	Extract e-mail messages to network for review by K. Biron
07/06/2007	Eckas, Scott E.	Partner	1.00	\$730.00	\$730.00	Continue to work on Complaint; communications with K. Biron regarding same; finalize draft and send to client
07/09/2007	Eckas, Scott E.	Partner	0.50	\$730.00	\$365.00	Attention to draft complaint and additional information from client; telephone conference with Duane Morris
07/10/2007	Eckas, Scott E.	Partner	0.50	\$730.00	\$365.00	Attention to potential bankruptcy issues; communication with K. Biron regarding same; telephone conference with client
07/10/2007	Biron, Kevin J.	Associate	1.00	\$525.00	\$525.00	Office conference with S. Eckas regarding complaint and possibility of involuntary bankruptcy; prepare email to S. Eckas regarding the same
07/13/2007	Eckas, Scott E.	Partner	0.75	\$730.00	\$547.50	Review comments from client with regard to draft complaint; communications with K. Biron regarding same

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07/17/2007	Biron, Kevin J.	Associate	0.25	\$525.00	\$131.25	Review recent correspondence; communications with S. Eckas regarding the same
07/17/2007	McLaughlin, Joshua R.	Paralegal I	0.50	\$205.00	\$102.50	Attention to initiating action in Southern District of New York
07/18/2007	Biron, Kevin J.	Associate	1.50	\$525.00	\$787.50	Prepare complaint for filing; prepare Disclosure statement and summons; review client correspondence
07/19/2007	Smith, Jeffrey Q.	Partner	0.25	\$855.00	\$213.75	Office conference with K. Biron to address certain pleading issues
07/19/2007	Biron, Kevin J.	Associate	2.25	\$525.00	\$1,181.25	Review recent correspondence; revise complaint in connection with client comments; discuss the same with J. Smith; finalize complaint and related pleadings
07/19/2007	McLaughlin, Joshua R.	Paralegal I	3.50	\$205.00	\$717.50	Contact registered process server to arrange for service of Complaint upon Defendant; contact Clerk's Office for the Southern District of New York to confirm procedure for opening a new civil action; prepare copies of documents to be filed; travel to Southern District of New York courthouse to file necessary documents required to open a new civil action; forward PDF copies of documents to registered process server
07/23/2007	Eckas, Scott E.	Partner	0.25	\$730.00	\$182.50	Attention to matter
07/23/2007	McLaughlin, Joshua R.	Paralegal I	0.25	\$205.00	\$51.25	File Affidavit of Service electronically with the Southern District of New York
08/07/2007	Katz, Brian	Associate	3.50	\$375.00	\$1,312.50	Research regarding service of process under NY law
08/08/2007	Eckas, Scott E.	Partner	0.25	\$730.00	\$182.50	Attention to research
08/08/2007	Katz, Brian	Associate	0.50	\$375.00	\$187.50	Submit research findings regarding service of process under NY law to S. Eckas
08/09/2007	Eckas, Scott E.	Partner	0.75	\$730.00	\$547.50	Telephone conference with client; prepare email memorandum to client regarding obtaining default judgment
08/13/2007	Eckas, Scott E.	Partner	0.25	\$730.00	\$182.50	Attention to matter
08/13/2007	Biron, Kevin J.	Associate	1.00	\$525.00	\$525.00	Attention to file and recent correspondence; communications with S. Eckas regarding same; review documents relating to the FNLC dispute
08/20/2007	Biron, Kevin J.	Associate	0.50	\$525.00	\$262.50	Attention to relevant rules regarding entry of default judgment; communications with S. Eckas regarding same
08/20/2007	McLaughlin, Joshua R.	Paralegal I	0.25	\$205.00	\$51.25	Print individual rules of Judge Castel and ECF guidelines from Southern District of New York website per K. Biron
08/22/2007	Biron, Kevin J.	Associate	0.50	\$525.00	\$262.50	Review draft pleadings and rules; attention to file; communications with team regarding the same
08/23/2007	Biron, Kevin J.	Associate	0.50	\$525.00	\$262.50	Review draft pleadings; communications with team regarding the same

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08/23/2007	Chow, Gary	Associate	5.75	\$285.00	\$1,638.75	Draft and edit proposed certificate of default, proposed default judgment, affidavit in support of request for default and request to clerk for entry of default; contact court clerk about requirements for filing motion for default; speak with S. Eckas and K. Biron
08/24/2007	Chow, Gary	Associate	4.50	\$285.00	\$1,282.50	Draft and edit request for entry of default, motion for default judgment, affidavit in support of motion for default judgment, and proposed default judgment; review contract between Greenwich and Kay-Co; contact court clerk regarding requirements for filing request for default; e-mail K. Biron
08/27/2007	Eckas, Scott E.	Partner	0.25	\$730.00	\$182.50	Attention to status of default judgment
08/28/2007	Eckas, Scott E.	Partner	0.50	\$730.00	\$365.00	Attention to entry of default judgment; telephone conversation with client regarding same; office and telephone conferences with K. Biron regarding same
08/28/2007	Biron, Kevin J.	Associate	1.75	\$525.00	\$918.75	Prepare default judgment papers; communications with team regarding the same
08/28/2007	Chow, Gary	Associate	4.00	\$285.00	\$1,140.00	Speak with K. Biron about drafts of papers for request of default; speak with courthouse about procedure for obtaining certificate of default; obtain Kay-Co's address; research electronic filing procedures for SDNY; draft cover letter to court for submission of courtesy copies; draft cover letter to clerk for submission of proposed certificate of default; edit request for entry of default, affidavit in support of default and proposed certificate of default
08/29/2007	Biron, Kevin J.	Associate	2.25	\$525.00	\$1,181.25	Finalize default papers and accompanying letter to the Court; draft letter to the Court in connection with proposed Scheduling Conference; communications with S. Eckas regarding the same
08/29/2007	Chow, Gary	Associate	1.25	\$285.00	\$356.25	Speak with K. Biron about edits to default judgment papers; draft cover letter to Kay-Co and agent for submission of documents; review submissions to court clerk and court for certificate of default
08/30/2007	Eckas, Scott E.	Partner	0.50	\$730.00	\$365.00	Review and revise default filings; office conference with K. Biron regarding same
08/30/2007	Biron, Kevin J.	Associate	0.50	\$525.00	\$262.50	Finalize letter to the Court regarding proposed Status Conference; communications with S. Eckas regarding the same
08/30/2007	McLaughlin, Joshua R.	Paralegal I	0.50	\$205.00	\$102.50	Electronically file pleading with the Southern District of New York per K. Biron
08/31/2007	McLaughlin, Joshua R.	Paralegal I	1.75	\$205.00	\$358.75	Go to Southern District of New York courthouse to deliver two envelopes to Judge Castel and obtain court clerk's signature for a Clerk's Certificate
09/05/2007	Eckas, Scott E.	Partner	0.50	\$730.00	\$365.00	Attention to obtaining default judgment

Greenwich Capital v. Kay-Co Investments
SDNY Index No. 07-CV-6523 (PKC)

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09/05/2007	Biron, Kevin J.	Associate	2.75	\$525.00	\$1,443.75	Review calculations received from client; communications with client regarding the same; review relevant local rules; communications with S. Eckas regarding all of the above; commence drafting Eckas affidavit
09/05/2007	Chow, Gary	Associate	0.50	\$285.00	\$142.50	Edit papers for motion for default judgment; speak with K. Biron
09/06/2007	Biron, Kevin J.	Associate	6.00	\$525.00	\$3,150.00	Prepare affidavits and application for default judgment; communications with S. Eckas regarding the same
09/10/2007	Eckas, Scott E.	Partner	0.75	\$730.00	\$547.50	Attention to obtaining default judgment, including review and revision of papers
09/10/2007	Biron, Kevin J.	Associate	0.25	\$525.00	\$131.25	Attention to file; review recent correspondence
09/11/2007	Eckas, Scott E.	Partner	0.25	\$730.00	\$182.50	Attention to application for default judgment, including discussions with K. Biron
09/11/2007	Biron, Kevin J.	Associate	5.50	\$525.00	\$2,887.50	Communications with client regarding open issues; draft/revise affidavits and application; create exhibits detailing damages calculation; communications with S. Eckas regarding all of the above
09/12/2007	Eckas, Scott E.	Partner	0.25	\$730.00	\$182.50	Attention to default judgment
09/12/2007	Biron, Kevin J.	Associate	4.00	\$525.00	\$2,100.00	Finalize application for default and accompanying affidavits; communications with client regarding the same
09/13/2007	Eckas, Scott E.	Partner	0.25	\$730.00	\$182.50	Attention to client emails
09/13/2007	Biron, Kevin J.	Associate	0.25	\$525.00	\$131.25	Communications with client regarding affidavits; attention to file
FEE TOTAL			94.25		\$46,113.75	
ADMINISTRATIVE SURCHARGE						
	2%				\$922.28	
EXTERNAL EXPENSES						
	Process Server				\$175.00	
					\$47,211.03	